

Reissue Transactions

In certain authorized cases bond owners may need to reissue paper savings bonds to change the names or forms of registration. Bonds reissued with new registrations have the same issue dates as the originals.

Note: While Series HH bonds are still reissued in paper form, Series EE and I bonds are reissued in electronic form and held in TreasuryDirect®

When a bond owner wants to change the name or registration on a bond, the bonds do not need to be redeemed, but should be sent to the Minneapolis Treasury Retail Securities (TRS) site for reissue. Although the TRS site will process the transaction, you can help bond owners properly complete the appropriate reissue form in its entirety to ensure timely processing.

Reissue transactions require proper certification, or guarantee, of bond owner signatures. You should be sure to guarantee or certify signatures using a legible bank stamp, paying agent stamp, a Medallion program stamp, or another authorized validating stamp or seal. Certification must include the officer signature, title, and date. Reissue forms submitted with notary certification may be returned for proper certification.

Reissue Transaction Issues



Bonds should not be reissued to change the owner's address.

Change of Address

Bonds should not be reissued to change the owner's address. To advise the Treasury Department of an address change for 1099-INT statements on Series HH bonds, bond owners should complete form PD F 1980 or PD F 5257 and send it to the address indicated on the form. To advise the Treasury Department of a change in direct deposit interest payment information for Series HH bonds, bond owners should complete form PD F 5396 and send it to the Minneapolis TRS site. Series HH bond owners can also call 800-553-2663 and speak with a customer service representative from 8 a.m. to 6 p.m. ET, Monday through Friday, excluding holidays.

Change of Denomination

Bonds should not be reissued for the sole purpose of changing denominations. Series HH bond denominations can be changed, however, if the bonds are being reissued for authorized reasons. In the case of lower denominations being replaced by a bond of a higher denomination, all of the original bonds must bear the same issue date. When paper Series EE and I bonds are converted to electronic holdings through TreasuryDirect, the account holder can redeem a bond for all or part of its value as long as any remaining value is \$25 or greater. Electronic bonds in a TreasuryDirect account can be in \$25 or greater amounts. This might help eliminate the need to reissue bonds into specific denominations.

Bonds Close to Final Maturity

Bonds cannot be reissued if received by the Minneapolis TRS site less than one full calendar month before final maturity. To ensure reissue, mail bonds to the Minneapolis TRS site so that the bonds will arrive no later than two months before final maturity.



A parent may request reissue on the minor's behalf, but only in cases where the minor is to be made the sole owner of the bond.

Bonds Registered to the Department of Treasury or the United States

Bonds that name the Department of the Treasury or the United States as co-owner cannot be reissued. The Department of the Treasury or the United States cannot be named as a co-owner or beneficiary on electronic savings bonds purchased through TreasuryDirect.

Transactions Involving Minors

Reissue requests bearing the certified signature of a minor will be accepted as sufficient proof of the minor's competency and understanding. If you do **not** consider the minor to be of sufficient competency to sign the request and to understand the nature of the transaction, a parent may request reissue on the minor's behalf, but only in cases where the minor is to be made the sole owner of the bond.

Series HH Bond Transactions

If the name of the owner or principal co-owner on the original bond is different from the name on the reissued bonds, the new owner or the new principal co-owner must certify to the correctness of his or her social security number and to the fact that he or she is not subject to backup withholding. If the form used to request reissue does not bear this preprinted certification statement, the new owner (individual or fiduciary) or new principal co-owner must complete and sign Internal Revenue Service (IRS) form W-9. The fiduciary should complete and sign the form when an employer identification number, e.g., 12-3456789, assigned by the IRS to the trust or other estate, is to be shown on Series HH bonds.

Owners of Series HH bonds issued in October 1989 through August 2004 were required to receive interest payments via direct deposit Automated Clearing House (ACH) payment. This continues to be the case for any HH bond that is less than 20 years old and still earning interest. Any request to reissue a Series HH bond must be accompanied by form PD F 5396 to authorize continued direct deposit of interest payments.

Tax Consequences of Reissue Transactions



If a living owner, principal co-owner, surviving beneficiary, or other person entitled will not be the owner or the co-owner of the reissued bonds, the reissue transaction is considered a taxable event.

In most reissue transactions involving bonds in co-ownership form, one of the co-owners is the “principal co-owner” for federal income tax purposes and may be identified as such on the reissue request form. The principal co-owner is the co-owner who (1) purchased the bonds with his or her own funds or (2) received the bonds as a gift, a legacy, an inheritance, or as a result of judicial proceedings and reissued the bonds in co-ownership form, provided the principal co-owner received no contribution in any manner from the other co-owner for being so designated.

The interest reporting requirements of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) apply to reissue transactions that are considered “taxable events.” If a living owner, principal co-owner, surviving beneficiary, or other person entitled will not be the owner or the principal co-owner of the reissued bonds, the reissue transaction is considered a taxable event—that is, a taxable ownership change. The interest earned or accrued on bonds from the issue date to the date of the reissue transaction must be reported to the IRS for the year in which the transaction occurs. The Minneapolis TRS site will report the amount of accrued interest to the IRS and to the affected bond owner, who will be required to report the interest income for federal income tax purposes.

Instructions for Authorized Reissue Transactions

Use of Fiscal Service Forms

One form may be used for multiple bonds and multiple series if the new bonds will all have the same registration. If more than one registration is requested, submit a separate reissue form for each variation. The signatures of the persons requesting the reissue must be certified on each form submitted. All signatures should be certified by an official of a financial institution under corporate seal, signature guarantee stamp, or paying agent validation stamp. Certification must also include the title of the certifying officer and the date of the certification. Reissue forms submitted with notary certification may be returned for proper certification.

Court Evidence

Any required court evidence must be certified to be true and correct by the court clerk or other authorized court official. If more than a year has passed after an estate representative’s appointment by the court, evidence of the appointment must not only be certified to be true and correct, but must also bear the court clerk’s or court official’s statement that the appointment is still in full force and effect. This statement must be signed and dated within 12 months of the transaction.

Where to Send Forms, Bonds, and Supporting Documents

The bonds should not be endorsed in any way. Use the “Reissue Transactions to Forward” and “Forwarding Addresses” charts below to determine where to send the savings bonds being reissued and the properly completed and certified forms and other supporting documents. Keep a record of the serial numbers of the bonds submitted so they can be replaced if lost in transit.



The following table identifies the required Treasury form(s) and supporting documents needed for most reissue transactions.

Reissue Transactions to Forward		
Transaction Type	TRS Site	Fiscal Service
Includes death certificate	X	
Includes letters of appointment for decedent's estate	X	
Includes trust agreement		X
Includes corporate resolution		X
Includes will	X	
Includes closed estate papers	X	
No legal representative was assigned for decedent's estate	X	
Includes divorce decree		X
Includes guardianship papers		X
Name change other than marriage		X
Reissue to or from a trust		X
Reissue involving trustee or guardian		X
Other*	X	

*An attorney-in-fact (power of attorney may not request reissue of bonds).

Forwarding Addresses	
Minneapolis TRS Site	Fiscal Service
Treasury Retail Securities Site PO Box 214 Minneapolis, MN 55480-0214 1-800-553-2663	<p><i>For Series EE and I Bonds:</i> Department of the Treasury Bureau of the Fiscal Service PO Box 7012 Parkersburg, WV 26106-7012</p> <p><i>For Series HH Bonds:</i> Department of the Treasury Bureau of the Fiscal Service PO Box 2186 Parkersburg, WV 26106-2186</p>

Table of Authorized Reissue Transactions (Series EE, I, and HH bonds)

This section summarizes authorized reissue transactions that occur most frequently and identifies the required Treasury form(s) and supporting documents. Consult the Minneapolis TRS site regarding situations not covered in the table.

Determine how the bonds are currently registered. If the bond is registered in one name (single ownership), see Section A of the table; in co-owner form, see Section B; in beneficiary form, see Section C. Once you have located the appropriate section, review the first column, "Reason for Reissue," to find the relevant reissue transaction. Read across the table to determine which forms (column two) and supporting documents (column three) are needed.

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section A		
Bond Registered in One Name (Single Ownership) Example: John R. Doe		
Reason for Reissue	Form Required	Other Documents Required
1. Owner desires:		
(a) To add the name of another person as, for example, beneficiary.	<u>PD F 4000</u> – To be signed by the owner.	None.
(b) To name another person as the owner, alone or with another person as, for example, beneficiary. (The new owner must be related to the previous owner by blood, including legal adoption, or marriage.)	<u>PD F 4000*</u> – To be signed by the owner.	If Series HH bonds are involved, refer to the instructions on form <u>PD F 4000</u> .
(c) To designate a trustee of a personal trust estate.**	<u>PD F 1851*</u> - To be signed by the owner.	None for PD F 1851 bearing a 3/86 or later revision date. If Series HH bonds are involved, refer to the instructions on form <u>PD F 1851</u> .
(d) To correct error in registration.	<u>PD F 4000</u> - To be signed by the purchaser or the person claiming the error. Certification must include the officer's signature and title, the date, and a legible bank stamp, paying agent stamp, Medallion program stamp, or another authorized validating stamp or seal.	Depending on the nature of the error, more information may be requested.
<p><i>* This transaction may result in a taxable event.</i></p> <p>Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p>**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.</p>		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section A		
Bond Registered in One Name (Single Ownership) <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
2. Owner's name is to be changed (no change in ownership) due to: (a) Marriage (ordinarily reissue for such a change is unnecessary).	<u>PD F 4000</u> - Owner must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	None.
(b) Divorce or annulment of a marriage.**	<u>PD F 4000</u> - Owner must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(c) Order of court.**	<u>PD F 4000</u> - Owner must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(d) Remarriage.**	<u>PD F 4000</u> - Owner must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
<p>* <i>This transaction may result in a taxable event.</i></p> <p>Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p>**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.</p>		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section A		
Bond Registered in One Name (Single Ownership) <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
3. Deceased owner's bonds to be distributed to person(s) entitled:		
(a) Estate of deceased owner is being administered through court proceedings, with a representative appointed by the court.	<p><u>PD F 1455</u> - To be signed by representative to request distribution to the person entitled.</p> <p>Also <u>PD F 4000</u> signed by the person entitled if another person is to be named as, for example, beneficiary.</p>	Certified copy of the representative's letters of appointment or court certificate for the deceased owner's estate. Court evidence must be dated and shown to be in full force and effect within one year or less of receipt of the transaction. If Series HH bonds are involved, refer to the instructions on the forms. Death certificate for decedent named on the bond certified by the Registrar of Vital Statistics, or similar official.
(b) After settlement of estate through court proceedings.	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by the persons entitled to the estate.	After settlement of estate through court proceedings, request a certified copy of the Decree of Distribution or Final Account for the estate of the decedent; and, death certificate for decedent named on the bonds certified by the Registrar of Vital Statistics, or similar official. If Series HH bonds are involved, refer to the instructions on form <u>PD F 5394</u> .
(c) After settlement of estate in accordance with state statute, for example, summary administration; or, small estate affidavit.**	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by the persons entitled to the estate.	Estate settled by summary administration, request a certified copy of the order of summary administration or small estate affidavit signed in accordance with State law, and death certificate for decedent named on the bond certified by the Registrar of Vital Statistics, or similar official. If Series HH bonds are involved, refer to the instructions on form <u>PD F 5394</u> .
(d) Estate being settled without administration through court or similar proceedings.*	<u>PD F 5336</u> – Follow instructions on form; it is to be signed by the person acting as voluntary representative.	Death certificate for decedent named on bond, certified by the Registrar of Vital Statistics, or similar official.
<p><i>* If redemption value of bonds in a decedent's estate totals more than \$100,000 as of the decedent's date of death, administration in court is required.</i></p> <p>Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p>**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.</p>		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section B

Bond Registered in Co-ownership Form Example: John R. Doe OR Sallie Doe

Reason for Reissue	Form Required	Other Documents Required
1. Co-owners (both living) desire that bonds be reissued to:		
(a) Name either co-owner alone or with a new person as, for example, beneficiary.	<u>PD F 4000*</u> - Original co-owners must be related by blood (including legal adoption) or marriage; both co-owners must sign if new person is to be named. Only the co-owner whose name is being eliminated need sign if no new person is to be named.	If Series HH bonds are involved, refer to the instructions on form <u>PD F 4000</u> .
(b) Name a third person alone or with another person as, for example, beneficiary.	<u>PD F 4000*</u> - New owner must be related to either original co-owner by blood (including legal adoption) or marriage; both original co-owners must sign. If one of the original co-owners is to remain on the bond, he or she must be the first-named.	If Series HH bonds are involved, refer to the instructions on form <u>PD F 4000</u> .
(c) Designate a trustee of a personal trust estate.**	<u>PD F 1851*</u> - To be signed by both living co-owners. Transaction could be a taxable event and subject to interest reporting unless co-owners are also grantors.	None for PD F 1851 bearing a 3/86 or later revision date. If Series HH bonds are involved, refer to the instructions on form <u>PD F 1851</u> .
(d) Correct an error in registration.	<u>PD F 4000</u> - To be signed by the purchaser or the person claiming the error. Certification must include the officer's signature and title, the date, and a legible bank stamp, paying agent stamp, Medallion program stamp, or another authorized validating stamp or seal.	Depending on the nature of the reissue, more information may be requested.

** This transaction may result in a taxable event.*

Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)

**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section B		
Bond Registered in Co-ownership Form <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
2. Divorce, legal separation, or annulment. Reissue may be made in the name of:		
(a) One of the co-owners alone.	<u>PD F 4000*</u> - To be signed by the owner whose name is being eliminated.	None. If Series HH bonds are involved, refer to the instructions on form <u>PD F 4000</u> .
(b) One of the co-owners with another person as, for example, beneficiary.	<u>PD F 4000*</u> - To be signed by both the co-owners named on the original bond.	None. If Series HH bonds are involved, refer to the instructions on form <u>PD F 4000</u> .
(c) Another person as the owner.	<u>PD F 4000*</u> - To be signed by both co-owners named on the original bond.	None.
3. Co-owner's name is changed (no change in ownership) due to:		
(a) Marriage (ordinarily reissue for such a change is unnecessary).	<u>PD F 4000</u> - Person whose name changed to sign both present and former names and to complete statement of form certifying manner in which change occurred.	None.
(b) Divorce or annulment.**	<u>PD F 4000</u> - Person whose name changed to sign both present and former names and to complete statement on form certifying manner in which change occurred.	Depending on the nature of the reissue, more information may be requested.
(c) Order of court.**	<u>PD F 4000</u> - Person whose name changed to sign both present and former names and to complete statement on form certifying manner in which change occurred.	Depending on the nature of the reissue, more information may be requested.
(d) Remarriage.**	<u>PD F 4000</u> - Person whose name changed to sign both present and former names and to complete statement on form certifying manner in which change occurred.	Depending on the nature of the reissue, more information may be requested.
4. Deceased co-owner; the survivor desires a reissue in his or her name alone or with another person as, for example, beneficiary.	<u>PD F 4000</u> - To be signed by survivor.	Copy of the death certificate of the deceased, certified by the Registrar of Vital Statistics or similar official.
<p><i>* This transaction may result in a taxable event.</i></p> <p>Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p>**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.</p>		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section B		
Bond Registered in Co-ownership Form <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
5. Deceased co-owners and:		
(a) The estate of the last-deceased co-owner administered through court proceedings, with a representative appointed by the court.	<p><u>PD F 1455</u> - To be signed by the representative to request distribution to the person entitled.</p> <p>Also <u>PD F 4000</u> signed by the person entitled if another person, such as a beneficiary, is to be added.</p>	Certified copy of the representative's letters of appointment or court certificate on last-deceased co-owner's estate. Court evidence of appointment must be dated and shown to be in full force and effect within one year or less of receipt of the transaction. If Series HH bonds are involved, refer to the instructions on the forms. Death certificates for both decedents named on the bond certified by the Registrar of Vital Statistics, or similar official.
(b) After settlement of estate of the last-deceased co-owner through court proceedings.	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by persons entitled to estate of the last-deceased co-owner.	After settlement of estate through court proceedings, request certified copy of Decree of Distribution or Final Account for estate of the last-deceased registrant; and, death certificates for both decedents named on bonds certified by Registrar of Vital Statistics, or similar official. If Series HH bonds are involved, refer to the instructions on form <u>PD F 5394</u> .
(c) After settlement of estate of the last-deceased co-owner in accordance with state statute, for example, summary administration or small estate affidavit.**	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by persons entitled to estate of the last-deceased co-owner.	Estate settled by summary administration; request a certified copy of the order of summary administration; or, Small estate affidavit signed in accordance with State law; and, death certificates for both decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official. If Series HH bonds are involved, refer to the instructions on form <u>PD F 5394</u> .
(d) Estate of last-deceased co-owner is being settled without administration through court or similar proceedings.*	<u>PD F 5336</u> - Follow instructions on form; it is to be signed by the person acting as voluntary representative.	Death certificates for both settled decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official.
<p><i>* If redemption value of bonds in a decedent's estate totals more than \$100,000 as of the decedent's date of death, administration in court is required.</i></p> <p>Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p>**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.</p>		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section C		
<p align="center">Bond Registered in Beneficiary Form Example: John R. Doe POD (Payable on Death) Bill Doe</p>		
Reason for Reissue	Form Required	Other Documents Required
1. Owner desires to:		
(a) Change beneficiary to owner.	<u>PD F 4000</u> - To be signed by owner.	None.
(b) Eliminate living beneficiary or substitute the name of another person as, for example, beneficiary, during the current beneficiary's lifetime.	<u>PD F 4000</u> - To be signed by owner.	None.
(c) Eliminate a deceased beneficiary, with bond to be reissued in owner's name alone or with a new beneficiary.	<u>PD F 4000</u> - To be signed by owner.	None.
(d) Name trustee of personal trust estate.**	<u>PD F 1851*</u> - To be signed by owner.	None for PD F 1851 bearing a 3/86 or later revision date. If Series HH bonds are involved, refer to the instructions on form <u>PD F 1851</u> .
(e) Correct an error in registration.	<u>PD F 4000</u> - To be signed by the purchaser or person claiming the error. Certification must include the officer's signature and title, the date, and a legible bank stamp, paying agent stamp, Medallion program stamp, or another authorized validating stamp or seal.	Depending on the nature of the reissue, more information may be requested.
<p><i>* This transaction may result in a taxable event.</i></p> <p>Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p>**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.</p>		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section C		
Bond Registered in Beneficiary Form <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
2. Name but not ownership has been changed due to:		
(a) Marriage (ordinarily reissue for such a change is unnecessary).	<u>PD F 4000</u> - Person whose name has changed must sign both present and former names in the space designated for that purpose. (For Series EE, HH, and I bonds, the owner may sign alone to change the beneficiary name.)	None.
(b) Divorce or annulment.**	<u>PD F 4000</u> - Person whose name has changed must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(c) Order of court.**	<u>PD F 4000</u> - Person whose name has changed must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(d) Remarriage.**	<u>PD F 4000</u> - Person whose name has changed must sign both present and former names and complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)		
**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.		

Table of Authorized Reissue Transactions for Paper Series EE, I, and HH Bonds Section C		
Bond Registered in Beneficiary Form <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
3. At owner's death, beneficiary desires reissue in his or her name, alone or with another person as, for example, beneficiary.	PD F 4000 - To be signed by the beneficiary.	Copy of the death certificate for the owner, certified by the Registrar of Vital Statistics or similar official.
4. Owner and beneficiary deceased:		
(a) The estate of the last-deceased person named on the bonds being administered through court proceedings; the representative is appointed by the court.	PD F 1455 - To be signed by representative to request distribution to the person entitled. Also PD F 4000 signed by the person entitled if another person is to be added as, for example, beneficiary.	Certified copy of the representative's letters of appointment or a court certificate on the last-deceased registrant's estate. Court evidence of appointment must be dated and shown to be in full force and effect within one year or less of receipt of the transaction. If Series HH bonds are involved, refer to the instructions on the form. Death certificates for both decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official.
(b) After Settlement of estate of last-deceased bond registrant through court proceedings.	PD F 5394 - Follow instructions on form; it is to be signed by the persons entitled to the estate.	After settlement of estate through court proceedings, request a certified copy of the Decree of Distribution or Final Account for the estate of the last-deceased; and, death certificates for both decedents named on bonds certified by the Registrar of Vital Statistics, or similar official. If Series HH bonds are involved, refer to the instructions on form PD F 5394.
(c) After settlement of estate of last deceased registrant in accordance with State statute, for example, summary administration or small estate affidavit.**	PD F 5394 - Follow instructions on form; it is to be signed by the persons entitled to the estate.	Estate settled by summary administration; request a certified copy of the order of summary administration; or, Small estate affidavit signed in accordance with State law; and, death certificates for decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official. If Series HH bonds are involved, refer to the instructions on form PD F 5394.
(d) Estate of last-deceased registrant being settled without administration through court or similar proceedings.* **	PD F 5336 - Follow instructions on form; it is to be signed by the person acting as voluntary representative.	Death certificates for decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official.
* If redemption value of bonds in a decedent's estate totals more than \$100,000 as of the decedent's date of death, administration in court is required.		
Important Reminder: Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to the Minneapolis TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)		
**Transaction must be sent to the Bureau of the Fiscal Service; see Appendix L for mailing information.		